

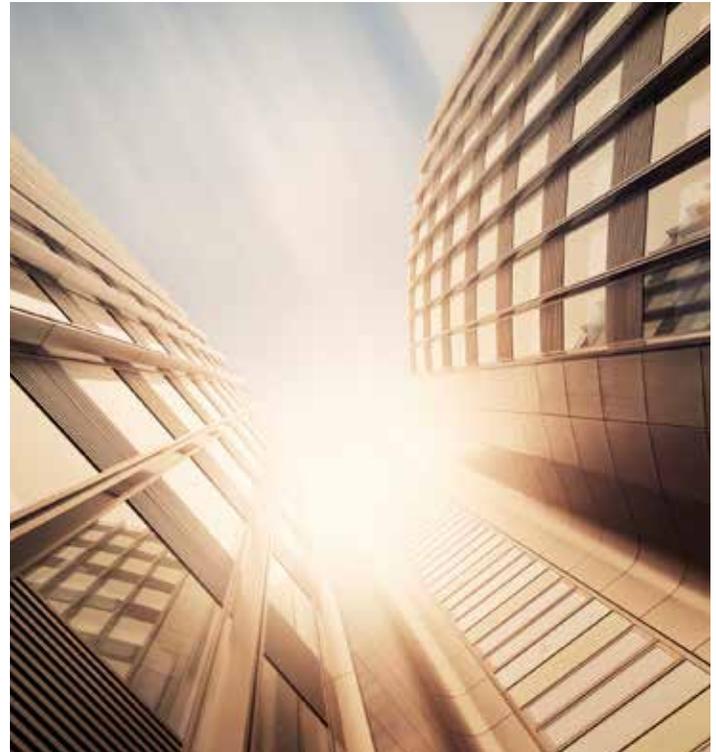
KPMG’s State and Local Tax Controversy Services

When facing a state tax review, you want to be ready.

Readiness means having identified and evaluated your issues; documented your positions; analyzed the best approach for supporting those positions; and determined effective strategies for managing the review and protest process.

KPMG can help.

Our goal is to prepare you for, and then guide you through, the review process without experiencing a controversy, or if a controversy is expected, to develop a solid plan for resolving it successfully and efficiently. From pre-planning to resolution, in one state or multiple states, KPMG’s national network of professionals can help solve the most challenging issues and add sustainable value in both the near and the long term.



KPMG uses nationwide teams with local presence.

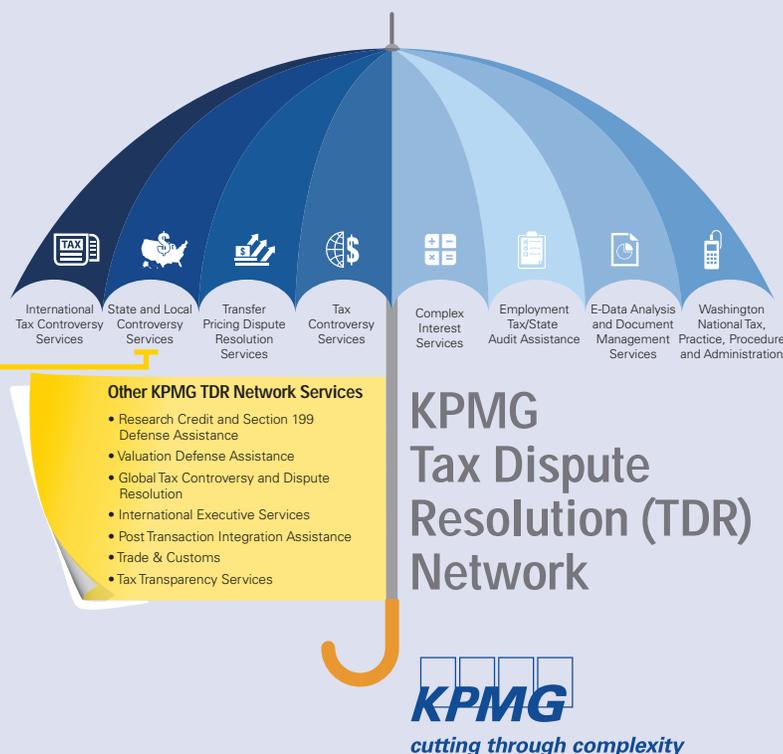
KPMG's SALT Controversy Services operates as a nationally coordinated and centrally supported team. Team members include your KPMG representative, along with other KPMG specialists selected on a case by case basis for their specific knowledge on your issue and in your state or states. Our specialists are highly experienced professionals and include a former executive director of the Federation of Tax Administrators, a former general counsel of the Multistate Tax Commission, former revenue commissioners, former FORTUNE 500 employees, attorneys, and accountants located throughout the country and further supported by our Washington-based national tax practice. In addition to our state and local team, we have broad access to federal tax controversy professionals as well as global resources available to us throughout KPMG International's member firms. As a team, we bring the benefits of experience and agency knowledge, along with fresh perspectives, ideas, and insights – a powerful combination of problem solving capabilities.

We leverage robust technology.

KPMG draws on proprietary software, including our State Consolidation Utility and Business Analysis application (SCUBA – a customized tax application that automates apportionment analysis, provision, and planning), C-Tracker (web-based software that keeps track of notices, audits, IDRs, IDR responses, SOLs, waivers, protests and more), and our national database of state filings and rulings. Whether your business has activities in one state or across the nation, our team has the experience, resources, knowledge, and insight to handle your controversy.

KPMG's State and Local Tax Controversy Service and State Tax Resource Network (STRN) professionals have cultivated long-standing relationships and are your ambassadors to each of the 50 states, the District of Columbia, and Puerto Rico. Our integration within the broader KPMG Tax Dispute Resolution (TDR) Network offers clients immediate access to comprehensive services conducted by leaders in federal, state, local, and international taxation.

Who to contact? KPMG. We're here for your success.



For more information on KPMG's State and Local Tax Controversy Services, please contact:

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The information contained herein is of a general nature and based on authorities that are subject to change. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

Due to independence considerations, certain services may not be available to KPMG Audit clients.

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